UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK -----X UNITED STATES OF AMERICA

v. GERALD KAPILOFF,

NOTICE OF APPEARANCE 08 Mag. 1773

Defendant.

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SIRS/MADAMES:

PLEASE TAKE NOTICE, that B. Alan Seidler, an attorney admitted to practice law in the State of New York on February 9, 1973, and admitted to practice before the United States District Court for the Southern District of New York on August 6, 1974, and at all times remaining in good standing, hereby appears as attorney of record for defendant in the within action, and requests that all related case materials be sent to counsel's office.

DATED: August 22, 2008.

Submitted by,

/S

B. ALAN SEIDLER Attorney for Defendant

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